

**8.36 Fiscal year.**

The fiscal year of the government shall commence on the first day of July and end on the thirtieth day of June. This fiscal year shall be used for purposes of making appropriations and of financial reporting and shall be uniformly adopted by all departments and establishments of the government.

However, the department of workforce development may use the federal fiscal year instead of the fiscal year commencing on July 1.

[C35, §84-e28; C39, §84.29; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §8.36; [81 Acts, ch 19, §1](#)]

[96 Acts, ch 1186, §23](#)

Referred to in [§455A.19](#), [§904.706](#)